valid delivery for neither the grantor has relinquished his right to control the deed, nor has the grantee acquired control. *Stevens* v. *Stevens,* 256 Ill. 140; *Wortz* v. *Wortz,* 128 Minn. 251. *Newton* v. *Bealer,* 41 Ia. 334, *contra.* It would seem that the facts of the principal case where the contingency is wholly outside the control of the grantor has a closer logical relationship to a delivery in escrow than to the case where the grantor reserves the power to recall; that the criterion of whether there has been a valid delivery should be whether the grantor has relinquished control and not whether the grantee has gained control. In *Ruggles* v. *Lawson,* 13 Johns. (N. Y.) 285 the court decided a deposit by a grantor fatally sick, delivery conditional upon his failure to execute a will before death, was a valid delivery. It is submitted that the New York decision, though not harmonious with the present authorities, is more logical and better calculated to carry out the intent of the parties. In the principal case the court conceding that delivery is merely a question of determining the intent of the grantor, denies that a conditional delivery unless in escrow is sufficient to show such an intention.

DOMICILE—CHANGE.—Plaintiff owned two residences in Massachusetts, his principal business interests being there, having habitually spent the whole year in Massachusetts. Plaintiff also owned an interest in a residence in Newport, R. I., to which he notified the taxing authorities of both states that he had removed, and he voted and was taxed there, and did other acts showing the strongest desire to be considered domiciled in Newport. He and his family actually spent a few weeks each year in Newport. The tax commissioner of Massachusetts having assessed taxes on plaintiff, he brought a bill in equity to restrain the collection of the same. *Held,* that the plaintiff had not changed his domicile from Massachusetts. *Agassiz* v. *Trefry,* (D. C., Mass., 1919) 260 Fed. 226.

In view of the modern shifting and intricate states of business and family life, which are being ever more often severed by state lines, where one person may have residences in several places, the question of domicile often necessarily assumes a perplexity quite unknown in former days of simple living and business arrangements. In the principal case there was actual physical presence in the new domicile, plus desire to be considered as having changed domicile to Newport. However, the court seems to draw a distinction between desire and intent, making "desire" a part of intent, requiring for "intent" "desire" plus a bona fide reasonable basis therefor. And the holding of the court in this case in effect means that the court failed to find bona fide intent to change domicile. The court in the principal case supports itself by *Mitchell* v. *U. S.,* 21 Wall. 350; *Gilman* v. *Gilman,* 52 Me. 165; *In re Sedgwick,* 223 Fed. 655. *Contra, Barron* v. *Boston,* 187 Mass. 168. And it would seem both consistent with the law of domicile, and of value in aiding a state to collect taxes fairly due it, to determine as matter of legal conclusion, either as was done above, that there was in fact not the requisite "residence," or, approaching from the other side, that there was no bona fide intent to make that place the principal home. See further, *Lowry* v. *Bradley,* 1 Speer's Eq. (S. C.) 1; *Del. Co.* v. *Petrowsky,* 250 Fed. 554.